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GOVERNMENT OF INDIA
MINISTRY OF COMMERCE
NOTIFICATION
TARIFF VALUATIONS

New Delhi, the 15th December 1947

NO. 73-T(9)/47.—In exercise of the powers conferred by sub-sections (2) and (3) of section 2 of the Indian Tariff Act, 1934 (XXXII of 1934), and in supersession of the Notification of the Government of India in the late Department of Commerce, No. 73-T(8)/46, dated the 14th December 1946, the Central Government is pleased to fix, with effect from the 1st January 1948, for the articles specified in column 2 of the Schedule hereto annexed, being articles enumerated either specifically or under general headings in the first Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 thereof.

Note 1.—The tariff value so specified shall, unless otherwise expressly provided, apply whether the article is assessed to duty under the item in the First Schedule to the said Act specified in the corresponding entry in column 1 of the schedule annexed hereto or under any other item.

Note 2.—The description of articles in column 2 follows the ordinary trade description and covers all reduced grades and mixtures unless they are specially provided for.

Note 3.—The expression "Far East" covers China including Hongkong and Macão, Japan and the Japanese Empire, the Straits Settlements, Malaya, Thailand, French Indo China, the Netherlands East Indies, Sarawak, British North Borneo, the Philippines, Burma and Ceylon.

SCHEDULE

| 1 | 2 | 3 | |
|--|---|---------------|--------------|
| Item No. in First Schedule to Act under which article is ordinarily charge- able | Description of Article | Tariff Values | |
| | | Rs. a. p. | Per |
| | SECTION I LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM | | |
| 2(1) | Fish, salted wet— | 14 0 0 | Indian maund |
| | (i) Soormai | 6 0 0 | " |
| | (ii) Bangdai | 13 0 0 | " |
| | (iii) All other sorts | 20 0 0 | " |
| 3(3) | Bomlao | 6 0 0 | cwt. |
| 3(4) | Sharkfins from Arabian and Persian Gulf ports | 2 0 0 | lb. |
| 4 | Butter | 180 0 0 | cwt. |
| | Ghee | | |
| 5(1) | Cowries and shells— | | |
| | Chanks— | | thousand |
| | Sound live | 90 0 0 | " |
| | Sound dead | 60 0 0 | " |
| | Other sorts | 15 0 0 | " |
| | Cowries, bazar, common | 12 0 0 | cwt. |
| | Cowries, yellow, superior quality | 14 0 0 | " |
| | Cowries, mottled, commonly known as Zillab, Tiger and similar other qualities. | 18 0 0 | " |
| | Cowrie, Maldives | 22 0 0 | " |
| | Cowries, Sankhli | 140 0 0 | " |
| | Mother-of-pearl, nacre | 28 0 0 | " |
| | Nakha | 240 0 0 | " |
| | Tortoise-shell | 11 0 0 | lb. |
| | Tortoise-shell, nakb | 1 14 0 | " |
| | Ivory, unmanufactured— | | |
| | Elephants' grinders | 350 0 0 | cwt |
| | Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over. | 750 0 0 | " |
| | Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb. | 675 0 0 | " |
| | Elephants' tusks each less than 10 lb. (other than hollows, centres, and points). | 260 0 0 | " |
| | Sea-cow or moya teeth, each not less than 4 lb. | 300 0 0 | " |
| | Sea-cow or moya teeth, each not less than 3 lb. and under 4 lb. | 240 0 0 | " |
| | Sea-cow or moya teeth, each less than 3 lb. | 140 0 0 | " |

| 1 Item No. in First Schedule to Act under which article is ordinarily charge- able | 2 Name of Article | Tariff Values | |
|---|--|---------------|------------------|
| | | Rs. a. p. | Per |
| | SECTION II PRODUCTS OF THE VEGETABLE KINGDOM | | |
| 8 | Almonds— | | |
| | (i) Without shell | 160 0 0 | cwt. |
| | (ii) In the shell— | | |
| | (a) Iranian Kagazi | 80 0 0 | " |
| | (b) Iranian other than Kagazi | 35 0 0 | " |
| | Cashew or cajoo kernels, not skinned | 39 0 0 | " |
| | Coconuts, Ceylon | 105 0 0 | thousand |
| | Coconuts, other except Maldives | 100 0 0 | " |
| | Dates, dry, excluding seedless— | | |
| | Shekra or Shakeria, Sakina and Brami | 32 0 0 | cwt. |
| | Kapka, Ohharra, Chupchap, Sarki, Sori, Omani and Bhatni | 23 0 0 | " |
| | All other qualities | 15 0 0 | " |
| | Dates, wet, in bags, baskets and bundles | 13 0 0 | " |
| | Dates, wet, packed in other receptacles | 27 0 0 | " |
| | Figs, dried, Iranian | 15 0 0 | " |
| | Pistachio nuts | 130 0 0 | " |
| | Raisins, red, Persian Gulf | 30 0 0 | " |
| 9(3) | Spices, unground— | | |
| | Cloves (other than exhausted) | 58 0 0 | " |
| | Nutmegs in the shell | 2 0 0 | lb. |
| | Nutmegs without shell | 3 0 0 | " |
| 9(4) | Mace, unground | 4 8 0 | " |
| 12(2) | Poppy seeds | 18 4 0 | cwt. |
| 13 | Cochineal | 5 0 0 | lb. |
| | Gallnuts | 140 0 0 | cwt. |
| 13(3) | Gum Olbanum or frankincense | 27 0 0 | " |
| | Gum Iranian (false) | 25 0 0 | " |
| 13(4) | Myrrh, excluding cleaned and sifted Myrrh | 72 0 0 | " |
| | Acacia gums, other than ground, including gum Arabic, gum Senegal and gums African but excluding gums, cleaned and sifted. | 39 0 0 | " |
| | SECTION III FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN | | |
| 16 | Lubricating grease | 0 8 0 | lb. |
| | Petroleum jelly, white | 0 8 6 | " |
| | Petroleum jelly, all other sorts | 0 6 0 | " |
| | N.B.—The tariff values apply to articles packed in containers of not less than 14 lbs. | | |
| 16(7) | Linseed oil, raw or boiled | 5 0 0 | Imperial gallon. |
| | N.B.—The tariff value applies to articles packed in containers of not less than 14 lbs. | | |
| | SECTION IV PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO | | |
| 20 | Vegetable product (excluding hardened coconut oil) | 0 12 0 | lb. |
| 21(1) | Cocum | 20 0 0 | cwt. |
| | Vegetable product (excluding hardened coconut oil), not canned or bottled | 0 6 0 | lb. |
| | SECTION V MINERAL PRODUCTS | | |
| 27(2) | Pitch and tar— | | |
| | Coal pitch | 8 8 0 | cwt. |
| 27(3) | Mineral Colza oil | 2 4 0 | Imperial gallon. |
| 27(7) | Diesel oil | 100 0 0 | ton |
| | Furnace oil | 55 0 0 | " |
| | SECTION VI CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS | | |
| 28 | Alkali, Indian (sajji-khar) | 14 0 0 | 5(2) |
| | Ammonium carbonate or bicarbonate | 34 0 0 | " |
| | Ammonium chloride— | | |
| | Muriate of ammonia, crystalline, excluding rice grain crystals | 20 0 0 | " |
| | Sal ammoniac, sublimed | 34 0 0 | " |
| | Other sorts, including compressed | 36 0 0 | " |
| | Carbonic acid gas including compressed or liquefied gas | 0 8 0 | lb. |
| | Chlorine | 0 8 0 | " |
| | Copper sulphate | 36 0 0 | cwt. |
| | Soda, caustic, flake, petal or powder | 20 0 0 | " |
| | Soda, caustic, solid | 18 0 0 | " |
| | Sodium hydrosulphite | 70 0 0 | " |
| | Sodium sulphide | 21 0 0 | " |
| | N.B.—The tariff values apply to articles packed in containers of not less than 14 lbs. | | |

| 1 Item No. in First Schedule to Act under which article is ordinarily charge- able | Name of Article | 3 Tari Values | |
|---|--|---|---|
| | | Rs. a. p. | Per |
| 28(4) | Soda ash in bags including calcined natural soda and manufactured sesqui-carbonates. <i>N.B.</i> —The tariff value applies to articles packed in containers of not less than 14 lbs. | 8 0 0 | cwt. |
| 28(8) | Acetic acid | 0 10 0 | lb |
| | Ammonia gas, anhydrous, including compressed or liquefied gas | 1 1 0 | " |
| | Borax, granular, powdered or crystalline | 23 0 0 | cwt |
| | Boric acid | 42 0 0 | " |
| | Sodium bicarbonate | 11 0 0 | " |
| | Sodium silicate (in liquid form) | 13 0 0 | " |
| | Asafoetida, coarse (hingra) | 150 0 0 | " |
| | <i>N.B.</i> —The tariff values apply to articles packed in containers of not less than 14 lbs. | | |
| 30 | Cuttle fish bone | 17 0 0 | " |
| 30(1) | Alizarine, moist— (a) not exceeding 16 per cent. (b) over 16 per cent. not exceeding 20 per cent. (c) exceeding 20 per cent. | 200 0 0 225 0 0 450 0 0 | " " " |
| | Alizarine, dry— (a) not exceeding 40 per cent. (b) exceeding 40 per cent. | 5 8 0 10 8 0 | lb. " |
| | Congo red | 4 0 0 | " |
| | Coupling dyes of the naphthol group— (a) Naphthols (b) Rapid fast colours (rapid salts) (c) Bases (d) Other salts | 12 0 0 16 0 0 11 0 0 6 0 0 | " " " " |
| | Vats— (a) Indigo (i.e., pure Indigo in its various concentrations) (b) Indigo solubilized including Indigosol O and Soledon Indigo L.L.s (c) Carbazole blue (d) Solubilized and stable Vat dyes such as Indigosols, Soledons and similar products, excluding those falling under group (b) above. (e) Other sorts— (1) Paste (2) Powder | 4 8 0 18 0 0 12 0 0 50 0 0 12 0 0 38 0 0 1 12 0 | " " " " " " " |
| | Sulphur black | 1 12 0 | " |
| | Metanil yellow | 3 0 0 | " |
| | Aniline oil | 1 12 0 | " |
| | Aniline salts | 1 12 0 | " |
| | All others | 5 0 0 | " |
| 31(1) | Citronella oil, natural from the Far East | 6 0 0 | " |
| | <i>N.B.</i> —The tariff value applies to articles packed in containers of not less than 14 lbs. | | |
| 31(5) | Perfumery— Rose-flowers, dried | 50 0 0 | cwt. |
| SECTION XI TEXTILE MATERIALS AND TEXTILE GOODS | | | |
| 50(1) | Coir fibre | 23 0 0 | cwt. |
| SECTION XV BASE METALS AND ARTICLES MADE THEREFROM | | | |
| 63 | Iron or Steel, old, for re-melting | 1 12 0 | cwt. |
| 63(28) | Iron and Steel cans or drums— When imported containing kerosene and motor spirit, namely:— Cans, tinned, of four gallons capacity Cans or drums, not tinned, of two gallons capacity— (a) with faucet caps (b) ordinary Drums of four gallons capacity— (a) with faucet caps (b) ordinary | 1 2 0 2 0 0 0 12 0 2 12 0 1 8 0 1 0 0 | can can or drum " drum " gross |
| 71 | Crown corks (except those bearing monogram or trade mark or name of an importer). | 1 0 0 | " |

S. RANGANATHAN, Joint Secy.

